

IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 12TH JANUARY 2007 / 22ND PAUSHA 1928

WP(C) .No. 1569 of 2007(J)

PETITIONER:

M/S.STEELMAX ROLLING MILLS (P) LTD.,
PEATRONEAT ROAD, WISE PARK, KANJIKODE EAST,
P.O. PALAKKAD, REPRESENTED BY ITS GENERAL
MANAGER, K.SHABIR.

BY ADV. SRI.N.MURALEEDHARAN NAIR
SRI.V.K.SHAMUSUDHEEN

RESPONDENTS:

INTELLIGENCE INSPECTOR,
INTELLIGENCE SQUAD NO.VI,
DEPT. OF COMMERCIAL TAXES,
PALAKKAD.

BY GOVT.PLEADER SRI JULIAN XAVIER

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION
ON 12/1/2007, THE COURT ON THE SAME DAY DELIVERED THE
FOLLOWING:

P.R.RAMAN, J.

W.P. (C) .NO.1569 OF 2007

Dated this the 12th day of January, 2007

JUDGMENT

This writ petition is filed seeking to quash Exat.P3 and to direct the respondent to release the goods. Ext.P3 is a notice issued under Section 47(2) of the Kerala Value Added Tax Act, 2003. The goods were detained raising suspicion of evasion of payment of tax on the ground that the invoice and delivery note (Exts.P1 and P2) do not contain the signature of the consignor. Petitioner is the consignor and he owned the goods. According to the petitioner, the absence of signature in Exts.P1 and P2 is only a mistake committed by the Clerk. He is a registered dealer doing business by paying tax. Since the petitioner has owned the goods and he having agreed to

W.P.(C).NO.1569/2007

pay an amount of Rs.10,545/- towards tax subject to further proceedings, I feel that the condition imposed to pay double the amount of tax by way of security for release of the goods could not be justified.

2. Having heard the learned Government Pleader and taking into consideration the entire facts, there will be a direction that in case the petitioner pays an amount of Rs.10,967/- (Rupees ten thousand nine hundred and sixty seven) and furnishes a bond without surety for the balance amount, the goods detained shall be released to the petitioner.

Issue emergent copy.

**P . R . RAMAN ,
Judge .**

kcv.